

Step 1

Click to return.

Click to Print.

DETERMINING INDEPENDENT CONTRACTOR STATUS

Audit Date: _____ Employer: _____ Plan: _____

Employee: _____ SSN: _____

Generally, a worker is an employee if the employer has the right to control and direct the work of the worker, not only as to the result to be accomplished, but also as to the means or methods by which the result is accomplished. Generally, a worker is an independent contractor if the employer has the right to control or direct only the result of the services and not the means and methods accomplishing the services.

The department reviews the entire relationship between the worker and the employer in order to determine whether a worker is an independent contractor or an employee. The terms of the contract and the actual arrangement under which the services are performed determine whether a worker is an employee or an independent contractor. In evaluating whether the employer has direction or control over the means and methods of performing the worker's services, no one factor is determinative. The department applies several factors, including but not limited to the factors listed below.

Key:

EE – Not Eligible

IC – Indicates Independent Contractor

Right of Control Test		Yes	No
1	Is the worker required to comply with detailed work instructions or procedures about when, where and how the worker must perform services?	EE	IC
2	Does the employer provide free training for the worker, or has the right to train the worker?	EE	IC
3	Are the worker's services an integral part of the employer's business operations?	EE	IC
4	Is the worker required to perform the services personally?	EE	IC
5	Does the employer hire, supervise and pay others to perform the same job as the worker?	EE	IC
6	Does the worker hire, supervise and pay others on the job under a contract to furnish labor and materials?	IC	EE
7	Does the worker perform continuing services for the employer?	EE	IC
8	Does the employer set the worker's hours, routine or schedule?	EE	IC
9	Is the worker required to devote his or her full time to the employer's business?	EE	IC
10	Does the employer require the worker to perform services on the employer's premises?	EE	IC
11	Does the employer require the worker to perform services in a set sequence?	EE	IC
12	Is the worker required to provide regular, oral or written reports to the employer?	EE	IC

13	Is the worker paid by the hour, week or month?	EE	IC
14	Does the employer reimburse the worker for job-related expenses?	EE	IC
15	Does the worker furnish tools and materials necessary for the services?	IC	EE
16	Has the worker invested in the equipment or facilities used in performing services?	IC	EE
17	Does the worker have a right to realize a profit or have a significant risk of loss as	IC	EE
18	Does the worker perform the same type of services for several persons or firms	IC	EE
19	Does the worker offer services to the general public on a regular basis?	IC	EE
20	Does the employer have the right to discharge the worker at will?	EE	IC
21	Does the worker have the right to quit without incurring liability?	EE	IC
22	Does the worker perform services only pursuant to written contracts?	IC	EE
23	Has the worker attained business registrations, professional occupation licenses or certificates required by law to perform contracted services?	IC	EE
24	Has the worker purchased worker's compensation insurance and paid taxes required for an independent business?	IC	EE
25	Does the worker maintain a separate set of books or records, reflecting all items of business income and expenses of an independent business?	IC	EE
26	Has the worker assumed financial responsibility for any defective workmanship, or for services not provided?	IC	EE

The burden of persuasion in claiming that a worker is an independent contractor or an employee is on the worker or employer making the claim.

CONCLUSION

() Worker considered an independent contractor

() Worker considered an employee

- Employee working in eligible position? _____

- Retired from a WA state retirement system? _____